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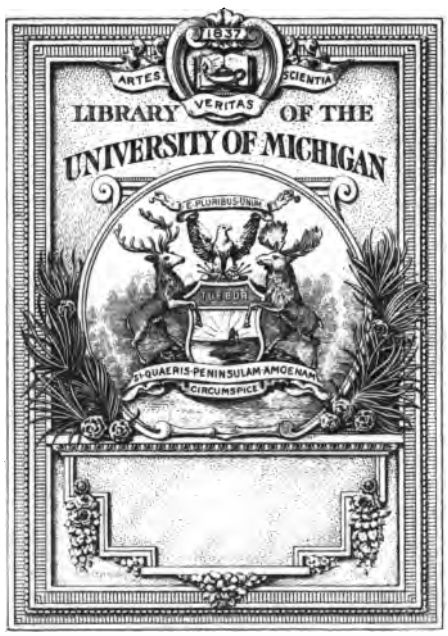
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WASHINGTON CITY—THE NATIONAL CAPITAL.

MEMORIAL TO CONGRESS

BY THE

JOINT EXECUTIVE COMMITTEES

OF THE

CITIZENS' ASSOCIATIONS

OF THE

DISTRICT OF COLUMBIA

AGAINST THE REPEAL OF THE FIFTY PER CENT. ANNUAL CONGRESSIONAL APPROPRIATION LAW.

JANUARY, 1894.

WASHINGTON, D. C:
LAW REPORTER COMPANY, PRINTERS,
518 FIFTH STREET, N. W.

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MEMORIAL TO CONGRESS.

To the Senate and House of Representatives of the United States of America in Congress assembled:

This memorial showeth:

In the Act of June 11, 1878, giving a permanent form of government to the District of Columbia, it is provided that the District Commissioners shall annually submit, the Secretary of the Treasury revise, and the Commissioners transmit to Congress, estimates of the amount necessary to defray the expenses of the District of Columbia for the next fiscal year and—

"To the extent to which Congress shall approve of said estimates, Congress shall appropriate the amount of fifty per centum thereof; and the remaining fifty per centum of such approved estimates shall be levied and assessed upon the taxable property and privileges in said District other than the property of the United States and of the District of Columbia."

The above law was adopted at a time when the relations of the District and the Capital City to the United States were fully understood. Five years of successive investigations by Congress, conducted by its best talent and resulting in four large volumes of reports, numerous debates in the House and Senate and constant discussion by the public press, had made the whole nation familiar with District affairs. The law of 1878 was the expression of thoroughly informed Congressional wisdom and was acccepted by the intelligent minds of the country as an equitable adjustment of a question which had been left for eighty-seven years without definite settlement.

But the membership of Congress has greatly changed since 1878, and the facts then familiar to Senators and Representatives are remembered by only a few. It is chiefly to new members we owe the passage of laws ignoring the annual estimates and charging the District revenues with half the expenditures for improvements not municipal but national, such as the one of April 30, 1890, making the District responsible for half the current expenses of the Zoological Park; the one of September 27, 1890, making

the District responsible for $600,000, half the purchase money of the Rock Creek Park, and for half the annual expenses of its maintenance; the one of this Congress, placing upon the District the whole expense of opening North Capitol Street to the Soldiers' Home; and the one of March 2, 1893, providing for the extension of the Washington City plan of streets and avenues over the suburban part of the District, at the sole cost of the District and private owners of land. All these are departures from the text and the principle of the law of July 11, 1878.

Last year, 61 members of the House voted to reduce the annual appropriation in question from 50 to 25 per cent., and, at the present session, Mr. De Armond, in Bill No. 4562, proposes to repeal altogether the 50 per cent. appropriation laws. The enactment of this bill would throw upon the 28,913 taxpayers of this District, the whole expense of local improvements and administration and would exempt from taxation, or its equivalent, more than half the real estate values in the District limits. Such a system is without precedent and, in the light of experience and existing facts, must be pronounced an impracticable vagary. Mr. De Armond's resolution to remove the capital is its companion piece.

We propose to pass in review the different methods used since 1787 by the National Government for the regulation of its financial relations with the Capital City, to add a statement of existing conditions and to conclude with a presentation of the consequences of the innovation proposed by Mr. De Armond.

I. FIRST PERIOD. 1787-1791.

Congress shall have power "to exercise exclusive legislation in all cases whatsoever, over such District (not exceeding ten miles square) as may by cession of particular States and the acceptance of Congress, become the seat of the Government of the United States." (Const., Art. 1, Sec. 8.)

New York, Pennsylvania and Maryland were each willing to cede to the United States its chief commercial city to be-

come the seat of Government; but these and other cities were rejected and it was determined to locate the District in an interior rural region, central and accessible by tidewater, where the Government might have not only exclusive jurisdiction of ten miles square, but, without cost, the ownership of land enough to lay out its future capital on a scale of grandeur unequalled in Europe.

Owing chiefly to the influence of Washington, the present site was chosen. He had hunted over it, surveyed parts of it, resided near it, and was familiar with its advantages and disadvantages. Its extensive water front was partly covered by marshes. Its undulating high grounds in the north and east were separated by a creek and morass from a flat area nearly two miles long, only a few feet above high tide and extending from the present Capitol Hill westwardly to the Potomac and southwardly to Anacostia; and more than 400 acres were subject to overflow by freshets. (See map by Board of Sanitary Engineers, June, 1890.) The uplands made miry roads and would need paving; and the lowlands needed dyking, sewering, draining, the building of sea-walls, and the filling up of marshes. The place was a most unsuitable site for a city of ordinary municipal resources, but a suitable one in every way for the capital of a great Republic with the revenues of a nation to improve it.

Washington undertook to get the land from the owners and effected his object by persuasions and, in the case of David Burns, by threats of condemnation. His bargain was creditable to his shrewdness as a business man. March 3, 1791, he wrote to Thomas Jefferson that he had purchased the land for the Federal District, as follows:

"The terms entered into by me on the part of the United States with the landholders are that (all the land) is ceded to the public on condition that when the whole is laid off as a city (which Major L'Enfant is now directed to do) the present proprietors shall retain every other lot; and for such parts of the land as may be taken for public use for squares, walks, etc., they shall be allowed at the rate of £25 [$66.66] an acre. Nothing is to be allowed for the ground which may be occupied for streets and alleys."

The assertion so often repeated, that, at this interview, Washington exhibited to the owners a plan of the city is contradicted by the language of the above letter. A rough sketch of the White House and the Executive Departments near it was probably shown. (See N. King's letter of Sept. 25, 1803, Burch's Dig., 351.)

March 30, 1791, nineteen proprietors signed an agreement that—

> **"In consideration of the great benefit we expect to derive from having the Federal City laid off upon our lands, the President is to have the sole power to order the city to be laid off in what manner he pleases," etc.**

repeating the terms as stated by Washington in the above quoted letter to Jefferson.

June 29, 1791, the proprietors deeded their lands to trustees for the use of the United States—

> **"For a Federal City, with such streets, squares, parcels and lots as the President for the time being shall approve."**

The United States were to have "streets" for nothing, all squares, parcels and lots for its own use, at £25 an acre, half the residue of all other lots for nothing, and the price ($36,099) of all parcels, etc., for its own use, to be paid for out of the proceeds of lots donated, when such lots should be sold. The surplus of sales was to go to public buildings and city improvements. (See Burch's Digest, 225, 330.)

The omission to mention "avenues," in the letters, agreements, and deeds relating to this transaction is remarkable.

There is nothing in the documents to show that the proprietors had any notice whatever, that the proposed city was to be laid out on a plan widely different from the plans of New York, Philadelphia and Baltimore. L'Enfant's plan was not ready for several months after the deeds were made by the proprietors. It was submitted to Congress, in an imperfect form, December 13, 1791. (Burch, 356.)

PARTITION OF CITY SITE WITH FORMER OWNERS.

	Acres.
Donated to the United States, for streets and alleys...	3,606
Donated to the United States, 10,136 building lots*..	982
Bought by the United States for public buildings and use.....	541
Total number of acres taken by the United States...	5,129
10,136 lots deeded back to former owners.....	982
Total number of acres divided.....	6,111

In 1790 and 1791, Maryland donated to the United States $72,000, and Virginia $120,000, in consideration of the location of the District within their limits.

In a report made February 2, 1835, for the Senate Committee on the District of Columbia (23d Cong., 2d Session), Senator Southard says:

"It appears that the people of the United states have paid nothing for all their public lots, nor for the property in the streets. They procured them and now own them, without the expenditure of a single dollar."

U. S. PROFITS ON TRANSACTION.

In the same report (1835), Senator Southard states the account as follows:

"The number of building lots acquired by the Government was 10,136. A large proportion of them have been sold and given away by Congress, and it appears by the records in the office of the Commissioner of Public Buildings, that the account of the Government in regard to them may be thus stated:

*Erroneously stated in several publications as 1,508 acres. From the city surveys we get the correct number. The number 1,508 was obtained by assuming the city area to be 7,163 acres, which contradicts the surveys, unless the marsh lands on the east and west are included. The city surveys establish the area at 6,111 acres. The number of acres taken for streets was, by all the authorities, 3,606, and the number bought by the United States (541 acres, 1 rood and 39 perches) was ascertained by survey and the price paid. The total of these established factors is 4,147 acres, which, deducted from the surveyed area, 6,111 acres, leaves 1,964 acres, divided as building lots.

The cost of said lots was nothing.	
There has been received from the sale of the building lots	$741,024.45
There have been given away to charitable and literary institutions ($2,500 of which was given to a college out of the city), lots to the value of	70,000.00
The lots undisposed of, according to the assessment of 1824, are worth	10,221.84
There was received by the Government in grants from the States of Maryland and Virginia (in the years 1790 and 1791)	192,000,00
Amounting in all to	$1,112,246.29
And if it be a correct estimate to put the value of the whole public reservation at . .	1,500,000.00
The amount will be	$2,612,246.29"

In a report made to Congress in 1816 by the Secretary of the Treasury, the amount "accruing to the U. S., from the mere circumstance of locating the seat of Government at this place" is stated at $1,979,791.77. If Congress had not forced sales of lots when there was little demand for them, or donated lots given to it for a different and special purpose, what was then known as the "Federal City Fund" might have been made to yield at least four millions, an immense sum compared with the Government revenues at the end of the last century.

II. SECOND PERIOD. 1791 TO MAY 3, 1802.

These eleven years are distinguished in the early history of Washington City by the fact that the United States managed its capital, without using the intervention of any subordinate municipality. It acted through the President and city Commissioners appointed by him. The principal act of this period was the announcement by President Washington of

The Plan of the National Capital.

This plan was the result of the skill and genius of L'Enfant, stimulated to the highest by the patriotic enthu-

siasm of Washington and Jefferson. The last named sent from Europe for suggestion the plans of the finest cities of the world, and the former was in frequent consultation with the architect. L'Enfant was familiar with the radiating avenues from hunting lodges in the royal forests of France and with the three grand avenues diverging from the palace of Versailles, the most beautiful government city of Europe. In his ardent imagination, the widest street in Versailles was to be narrower than the narrowest of the leading streets in the Federal City, and the three avenues of Versailles were to be thrown into insignificance by more than twenty in the capital of the young and growing Republic. These avenues, some of them diverging from the Capitol and others from the White House, and others still connecting the parts of the city most distant from each other, were to form, at their intersection with the streets and with each other, triangular public spaces, intended for ornamentation, with fountains, flowers and statuary, and circles, intended for national monuments, beautiful shrubbery, and pleasure grounds for the people. Numerous reservations for public buildings, a broad Mall in the central part of the city, extending from the Capitol to the Potomac, and a boulevard around the northern boundary, completed the plan. It was a grand conception of great men, who left it to be wrought out by a posterity worthy to follow in their footsteps.

Of the original streets, there were 44 lettered and 52 numbered; and the average width of the lettered was 92 feet and of the numbered 93 feet. There were twenty auenues, varying from 120 to 160 feet wide, the average width being 148 feet. (Rothwell's Laws of Washington City, 489.) The aggregate length of streets and avenues was 228 miles, which has been increased to 234½ miles, a distance greater than from the Capitol to New York City. The total surface of all the streets and avenues in Washington is, approximately, 14 million, 840 thousand 814 square yards. All this was to be graded, metalled, paved,

drained, sewered, lighted and kept in repair. To gain a conception of the street work to be done in this city alone, imagine a street one hundred feet wide, extending from Washington to New York City, graded, with its carriageway asphalted, its gutters made, its curbstones set and sidewalks laid, with drains, sewers, lamp posts, and shade trees. In the Senate report above quoted, the following statement is made:

"The District was the creation of the Union for its own purposes, the plan of which was formed by the public authorities, the dimensions of the streets determined by them without interference by the inhabitants or regard to their particular convenience or interest, a plan calculated for the magnificent capital of a great nation, but oppressive from its very dimensions and arrangement to the inhabitants, if its execution to any considerable extent was thrown upon them."

THE U. S. IMPROVED THE STREETS.

Abundant proof of this exists in the records of the City Commissioners of that period. A few facts on this point will suffice for the purposes of this memorial. On the 14th of December, 1795, President Washington wrote to the Commissioners:

"When you are in a situation to begin the opening of the avenues, it is presumed those which will be more immediately useful will be first cleared."

August 29, 1801, Jefferson wrote to the Commissioners:

"Gentlemen: Your favor of the 24th is duly received. I consider the erection of the Representatives Chamber, and the making a good gravel road from the new bridge on Rock Creek, along Pennsylvania and New Jersey Avenues, to the Eastern Branch as the most important objects for insuring the destinies of the city which can be undertaken. * * * $4,000 for four miles of road were then estimated to be sufficient, but, from your statement, $3,695.99 have been expended, and half the distance (though not half the work) remains to be finished. * * * But if anything remains of that fund, I will venture to direct a further portion of the price of the site to be paid you for completing this road," &c.

In a message by President Jefferson to both Houses of Congress, January 11, 1802, he says:

"The lots in the city which are chargeable with payment of these monies are deemed not only equal to the indemnification

of the public, but to insure a considerable surplus to the city, to be employed for its improvement, provided," &c.

In a letter from the Commissioner of Public Buildings, the following item is given as a copy from the records of expenditures of the Government for the improvement of the streets of Washington:

"1800. Making footway from Georgetown to the Capitol . . . . . $10,000"

(For the last four documents, see Senator Southard's Report, 1835, republished in full in Board of Public Works Report for 1872.)

(The United States built the Chain Bridge in 1797.)

Though the city population was 3,210 in 1800, it does not appear that Congress made any demand upon the citizens for contributions, or imposed any taxes upon them for city improvements. The general belief was that the United States would bear all the expenses of the new city. We find on page 67, Vol. 3 of Winterbotham's History of the American United States, London, England, 1795, a notice of the gift of Washington City lots by the proprietors, ending with:

"This grant will produce about 15,000 lots and will be sufficient, not only to erect the public buildings, but to dig the canal, conduct water through the city and to pave and light the streets, which will save a heavy tax that arises in other cities, and consequently render the lots considerably more valuable."

The first two sales of lots were extensively advertised in England, and Thomas Law and other Englishmen were among the purchasers.

That the prices of the lots sold before May, 1802, were higher because of their supposed future freedom from taxation, there is no reason to doubt; but no express pledge by the Government to that effect can be proven.

III. THIRD PERIOD. 1802-1812.

The growth of the population creating a necessity for local government, to relieve Congress of the petty business of

licenses, police regulations, &c., resulted in the charters of 1802 and 1804. Under these, the Mayor was appointed by the President and his veto could be reversed only by a three-fourths vote of both branches of the City Council. Among the minor powers were—

"To erect and repair bridges; to keep in repair all necessary streets, avenues, drains and sewers, and to pass regulations necessary for the preservation of the same, agreeably to the plan of said city."

No power was granted to open or close a street or alley, construct a sewer, or to assess for special improvements. Congress does not seem to have changed its course in regard to the city. The following items appear in the accounts of the Government with the capital:

1802.	Building a jail in Washington . .	$5,800.00
1803.	" " " . . .	5,906.00
1803.	Improving Pennsylvania Avenue . .	13,466.69
1807.	Repairs and opening streets and avenues,	3,000.00

(Senator Southard's Report, *supra.*)

From the same authority we learn that the new city expended upon the streets from the beginning "an average annual sum of not less than $13,000." This amount was beyond its means, the population being only 8,208 in the year 1810, and there being no special taxes. At the end of the period, the city was heavily in debt, and its streets and avenues were not yet cleared of forest trees. "In 1812 these debts amounted to $17,000." (Webb's Digest, 166.)

In 1804, the poet Tom Moore visited Washington and wrote his celebrated satire upon it:

"This embryo capital, where fancy sees
Squares in morasses, obelisks in trees,
Which second-sighted seers even now adorn
With shrines unbuilt and heroes yet unborn."

The city streets were in little better condition in 1812 than in 1804.

IV. FOURTH PERIOD. 1812-1865.

The features characterizing this period of fifty-three years, in regard to the financial management of the city corpora-

tion, is the system of *special assessments on abutting property*, for local improvements made *on petition of owners*. Ten years effort by the city to meet necessary expenditures on streets by a general tax of three-fourths of one per cent. on real estate and by occupation taxes, had brought the corporation into bankruptcy. In the charter of May 4, 1812, Congress authorized special assessments not exceeding $2.50 per front foot for improvements made on petition of *two-thirds* of the owners of inhabited houses fronting on the desired improvement. (Sec. 5.) In the charter of May 15, 1820, this power was renewed, the cost not to exceed $3.00 per front foot, and the petition to be signed by the owners of *more than half* of the property fronting on the improvement. This gave a standing fer the first time to the owners of vacant lots and made much easier the work of getting petitions for the improvement of streets.

This system of street improvement was regulated by ordinances passed from time to time, notably by three passed in May, 1853; one providing for Commissioners of Improvements, the Act concerning Paved Footways, and the Act relating to Paved Carriageways. (Sheehan's Corp. Laws, 110.)

The new powers of the corporation increased its receipts, but the pressure for urgent street repairs was too great to be resisted. In 1818 the city debt had grown so large that $60,000 of it was funded, and a fourth of each year's taxes was set aside for its redemption. (Webb, 166.) The different wards also became insolvent and their debts were funded in 1821. (The amount of ward debts in 1837 was $108,513.11.) In 1829 a joint committee of the City Council reported on the state of the corporation finances.

The debt, not including a million due for stock subscriptions, was stated at	$361,826.92
Annual receipts at	50,408.48
Annual expenses at	33,821.84
Leaving a probable annual surplus of	$16,586.64

which if continued and if the debt for stocks should not

be called for, would pay off the current indebtedness for street work in about twenty-eight years! If the stock subscriptions should be called for, the corporation was hopelessly bankrupt.

From the last date until 1865, Congress was resonant with the despairing cries of this corporation. Citizens petitioned, and the Mayor and Councils memorialized the Senate and House for relief. (See particulars, H. R. Doc. No. 14, 2d Session, 23d Congress, H. R. Doc. 68, 1st Session same Congress; and Senate Doc. 23, of January 2, 1834; and H. R. Rep., 366, of same session.) At the end of this period the city debt was stated by the Mayor in his message at $793,000.

And yet, with the single exception of the subscription to the Chesapeake & Ohio Canal stock, no improvidence or unfaithfulness could be imputed to the city corporation. The taxes had been diligently collected and honestly applied. Prior to 1835 the expenditures by the city for local improvements had been $430,000, in addition to the amount contributed by the United States.

The enormous outlay upon the streets and avenues of the National Capital would have sufficed to put the final touches of improvement on any city of narrow streets like St. Louis; but, as every Union soldier in the late war who visited Washington at that time will testify, none of its best avenues were then in good condition and most of its streets were muddy in wet weather and ankle deep in dust in dry weather. Mud holes, dirt and cobblestones were the rule. It is not to be wondered at that a few western men proposed to remove the Capital to St. Louis: it must be admitted that, at that time, the Capital City did not appeal to the pride or æsthetic taste of the American people. One of the potent causes of its condition was, it had for many years been regarded by an influential and sometimes dominant political element as the capital of a Confederation soon to pass away. Its public buildings were temporary

barracks, and its broad avenues were soon to become pasture grounds. The duty of Congress to the Capital city was, however, never repudiated and seldom forgotten.

V. FIFTH PERIOD. 1865-1874.

The enactment of the law of February 23, 1865, was one of the first symptoms of the popular consciousness of established nationality. It was the first movement of the new population of Washington to make the city what a national capital ought to be. The limitation of three dollars a front foot in the expense of street improvements had made them cheap and rude; and the prohibition of such improvements, unless petitioned for by the owners of more than half the abutting property, had enabled rich men and syndicates of land owners to prevent the laying of sidewalks and the paving of carriageways. The new law abolished the limitation and prohibition. The city corporation began to act freely. Ordinances in great number ordered improvements, the total cost of which was to be taxed on abutting property. The charges were onerous and caused much discontent. Discussion and agitation involved the entire District and Congress, and resulted in the enactment, February 21, 1871, of a law providing a Territorial Government for the District of Columbia. This law gave to the people the election of the House of Delegates and of a delegate to Congress; and to the President the appointment of the Governor, the Council, the Register, the Recorder, the Attorney, the Marshal and the Board of Public Works. This Board was given "entire control of * * * the streets, avenues, alleys and sewers of the city" and the right to assess special taxes and disburse the moneys when collected. These special assessments were against abutting property and were not to exceed one-third of the cost of the improvement, a reduction favorable to owners. The former system of charging the *whole* cost was oppressive, tending to force owners in straitened circumstances to sell out to capitalists.

In practical operation, the effective powers of the new Government proved to be vested in the Governor and Board of Public Works. These went to work with amazing energy on a "Comprehensive Plan" of grading, sewering, paving and sidewalking the city, without regard apparently to the limits of revenue. All moneys in the District Treasury, from taxes, special assessments and appropriations, was spent, debts were incurred by millions and special assessments were showered upon real estate owners. These appealed to Congress against the Board of Public Works and asked an investigation. This was granted. After exhaustive inquiry, the United States officials complained of were condemned. Congress passed, June 20, 1874, "An Act for the Government of the District of Columbia," &c. This abolished suffrage in the District with the representation by delegate, and transferred the powers of the Governor and Board of Public Works to three officers called Commissioners. It left in them unimpaired the power to levy special assessments, which had been the chief evil complained of. The complaining citizens were justified and, at the same time, punished. The Board of Public Works was condemned but continued under a new name. See H. R. Rep., 647, 1st Sess., 43d Congress.

VI. SIXTH PERIOD. 1874-1894.

The law of June 20, 1874, providing a temporary form of government for the District, and the law of June 11, 1878, "providing a permanent form" of said government are substantially similar, so far as regards our present inquiry. The titles are misleading. The casual reader is led to think of the District of Columbia as a municipal corporation, with some attributes of independence of the United States, with its own revenues and separate functions; and of its citizens as clothed with the rights and privileges of the freemen of other cities. He is apt, too, to be struck with the generosity of the "fifty per cent. appropriation" clause, which reads as if that fifty per cent. were a donation from a munificent patron

The truth reveals a different state of facts. From June 20, 1874, the District of Columbia has been an undefinable myth, a Corporation not to be classified, for it has no parallel. It cannot make a bond, create a debt or pay one. It is liable to suit and judgment, but it cannot pay a judgment, for its revenues are taken from it daily and locked up in the United States Treasury. Its managers are agents of a higher power. It is an executive department of the United States and not a government though so-called in the statute, ironically. Its citizens have no rights or privileges as such. They are the only citizens of the Republic who have no voice in framing their own laws or managing their own affairs. They don't vote taxes; they only pay them. They have no control over the assessor and collector. They can't oppose oppression by any means, except the courts and humble petition. They live, said Senator Ingalls "under an absolute despotism." (See Record, December 21, 1883, page 229.) "If the citizens of the District don't like it, they can go elsewhere." (Senator Ingalls, in Washington Post, July 22, 1888.) In their allusions to the District as if it were an independent corporation or government, the laws of 1874 and 1878 are examples of sardonic pleasantry in legislation. The fifty per cent. appropriation clause, instead of purporting to be a gracious gift by the United States to the District, should have read as follows:

"In consideration of being permitted to hold property within the District, the owners of real estate shall be taxed one-half of the amount of the estimates, made by United States officials and approved by Congress, of the annual expenses incident to managing the District of Columbia."

The District Commissioners followed zealously in the path trodden by their predecessors, the Board of Public Works. From July, 1874, to June, 1878, their chief work was to continue and complete the improvements begun by the Board, and to add to them when they could. Their acts were not disapproved by Congress, but their power to levy special assessments was abolished by the law of June 11, 1878.

VII. GOVERNMENT SOLELY RESPONSIBLE.

From the preceding review, it is clear that for eleven years beginning with 1791, and the twenty years beginning with June, 1874—in all 31 years—Congress has had the exclusive control of the improvement of the streets, avenues, alleys, etc., of the Capital City; and for the last twenty years of those of the entire District of Columbia; also, that during all the years in which aid was distributed by the city corporation or the District Territorial Government, Congress exercised a supervision and made appropriations as needed. In Senate Ex. Doc., No. 84 (2d Sess., 45th Cong.) a Treasury statement of appropriations and expenditures in the District of Columbia, from July 16, 1790, to June 30, 1876, we find (p. 204) the following totals:

Bridges	$1,290,568.12
Streets and Avenues	5,975,294.98
Total	$7,265,863.10

The names of the streets and avenues improved are:

Pennsylvania avenue.
Opening and improving streets and avenues.
Paving Fifteenth street.
Four-and-a-half street.
Seventeenth street.
B street south.
Improvements, per Act of May 17, 1848.
Flagging sidewalks,
East Capitol street.
Sixth street west.
Executive avenue.
Miscellaneous improvements.
Completing the grades.
Indiana avenue.
Maryland avenue.
New Jersey avenue.
Twelfth and Fourteenth streets.
Delaware avenue.
Fourth street sewer traps.
Maine avenue.
Missouri avenue.
Virginia avenue.
Arch over Tiber Creek.
B street south, Sixth to Seventh west.
Sewers under Penn. Ave.
Sewer under Fifteenth street.

The above expenditures began in the last century and ended in the first half of 1876. If to the more than 7 millions 265 thousand dollars expended by the United States we could add all the expenditures made by the city corporation, and the special taxes paid by the property owners, and the expenditures of the Terri-

torial Government during the same time, we would have the sum total up to 1876 of the cost of street improvements in the National Capital.

But, although the city corporation and lot owners have contributed to the expenses of avenues and streets, they have never had, or pretended to have, any proprietary right in them. This has been asserted and exercised by the United States. From the time when it gave away to colleges and charitable societies lots deeded to it for other purposes by the original proprietors, the Government has been the master in this matter—Congress has ordered the sale of reservations and parts of streets, has appropriated to its own uses lands reclaimed by filling up the canal, and has granted to railroad and other corporations, with or without consideration, franchises worth many millions in the streets of the Capital and even in the roads of the District. It is but a short time since the Seventh street road, one of the oldest approaches to the city, (built and kept in repair by the Levy Court and used chiefly by farmers for the transportation of their products to our markets) was, without consideration, practically confiscated by the Government for the benefit of a passenger electric railway line. The consent of citizens has not been asked to the grant of these valuable franchises. In assuming the sole responsibility of ownership and management Congress admits its liability for necessary expenditures.

VIII. DEPARTURES FROM THE ORGANIC PLEDGE.

The fifty per cent. clause in the "permanent form of government" Act of June 11, 1878, was understood when made to be in the nature of a pledge of honor and good faith of the United States to the citizens of this District. In the general run of legislation, it has been observed by Congress, but there have been several departures from it, by inadvertence or misinterpretation of the pledge. Among them a few may be mentioned:

(*a*) THE LOCAL UNITED STATES COURT EXPENSES.

These were not included in the annual "estimates," but, for several years, half of them have been imposed upon the District taxpayers. For this, there was no precedent either in the District or the States.

(*b*) THE EMPTY RESERVOIR.

This work was ordered by Congress, and done under the supervision of the U. S. Engineers, at the cost of nearly two millions, six hundred thousand dollars. Though not included in the annual estimates half this cost has been imposed upon the District taxpayers. The injustice of this is flagrant: The United States owns the site and is to get a free water supply forever for its public buildings; the taxpayers acquire no right of ownership and have individually to pay "water rent" forever, the aggregate being sufficient to keep the reservoir in repair. Unfortunately for both parties, the reservoir is useless. The taxpayers are charged, including interest, nearly a million and a half for what now seems to be a useless "hole in the ground." But the United States owns the property!

(*c*) MAINTENANCE OF THE ZOOLOGICAL PARK.

This park was originated by Smithsonian scientists for the preservation of specimens of the rapidly disappearing wild beasts of America. In its design, it is purely national. In no sense is it properly a municipal affair. It was not asked for by our taxpayers, yet half the maintenance, improvements, repairs, &c., is charged to them annually. This annual half is now $25,000.

(*d*) ROCK CREEK PARK.

This is purely a national affair and intended to eclipse the great national parks in England, France and Germany. The taxpayers of this District have the same relation to it which they have to the Yellowstone Park in Montana. As Americans, we approve, and have approved, the creation of the Park; and we know posterity will be proud of it; but

we fail to see why a few resident taxpayers of this locality should pay $600,000 of the purchase money and half the annual expenditures made on a park whose beauty will not be fully brought out for half a century. Is it right to tax us half the cost of the Army and Navy Monument because we admire it; or half the maintenance of the Navy Yard and Arsenal because some of us visit and enjoy their well kept grounds? As yet, we can pay our half of expenses purely municipal, but we are quite unable to stand up under half the cost of sustaining the national glory.

(*e*) THE SUBURBAN STREET EXTENSION LAW.

March 2, 1893, Congress passed "An act to provide a permanent system of highways in that part of the District of Columbia lying outside of the cities." The system is the extension over the District of the street plan of Washington City, the highways to be not less than 90, nor more than 160 feet wide, and to have circles and reservations at their intersections, as in Washington. In short, the National Capital is to be extended on its present plan to the boundaries of the District!

The scheme is brilliant, worthy to be ranked with the Panama Canal and the Railroad of the Three Americas. In grandeur, it is worthy of the country of Niagara Falls and the inland sea of the Mississippi. It stirs the blood of patriotism, expressing unbounded faith in the stability of the Republic, the resources of its Treasury, and the future glory of its Capital City.

Examine it for a moment. The territory to be thus added to Washington comprises about 31,923 acres in all, but excluding 1,923 of them for villages and the Eastern Branch, 30,000 acres. These, under the proposed system, are to be divided between the United States and private owners as the site of Washington was, except that no reservations are to be bought for public buildings and uses. In the original Washington, the 5,570 acres, excluding the purchased reservations, were divided as follows:

	Acres.
Streets and Avenues	3,606
Building lots	1,964
Total	5,570

For the proposed addition to the city, following the proportion of the division between the United States and the original proprietors, the 30,000 acres of the county, according to the scheme of the suburban street law, will be divided as follows:

	Acres.
Taken by the United States for streets, avenues, &c.,	19,422
Left to the owners	10,578
Total number of acres	30,000

The streets, avenues, &c., in the addition would be 1,250 miles in aggregate length.

The new city will be more than five times as large as the present one. *When* its improvements will be finished it is hard to foresee. If it has taken more than a century to bring Washington into its present half-finished condition, it may take several centuries to perfect the District—even if Congress should be liberal.

When we turn from the grandeur of the plan to the means provided for paying the first cost of the land to be taken for the streets and avenues, our admiration is changed to astonishment. In the 15th section, it is provided in effect, that one-half of the value of the land taken shall be assessed to land benefited and the other half to the District. The United States is to pay absolutely nothing, but gets a clean title to 19,422 acres! Thus, the owner of a hundred acres has his farm latticed with streets and avenues, nearly two-thirds of it taken, and is told to look to the District for half the damages and to his neighbors for the other half. As his neighbors are in the same plight with himself and look to him for their damages he must rest content with his claim of half against the District Treasury!

The owners of small county properties which are cut diagonally by avenues will be left with valueless triangular

corners. It is said that the extension of Sixteenth street, which is 160 feet wide, through Mt. Pleasant, will destroy more than twenty dwelling houses and throw numerous premises into forms and sizes unavailable for any purpose.

The so-called "system" is one of confiscation, under color of law. It will certainly give rise to much litigation.

A large majority of our citizens would probably have voted for the extension of three or four city avenues to the District boundaries; a respectable minority, we think, would have voted for the extension of all of them; but hardly a vote would have been cast for the law as it stands on the statute book.

IX. THE BULK OF REAL ESTATE VALUES EXEMPTED.

The number of square feet of real estate owned by the United States in Washington City, exclusive of the streets, avenues and alleys and of a few recent acquisitions, is 34,828,362. The number of acres owned by it in the suburban part of the District, is 3,384. The bulk of the city property is the White House lot, the Treasury, Interior, General Post Office and Capitol buildings and grounds, the Judiciary Square and the Mall, all situated in the heart of the city. We claim no valuation for them different from that of the private property in their vicinity. Taking a fair average valuation on the above principle, the value of the United States city land is not less than.....$130,000,000

Cost value of improvements, &c.....	60,000,000
Value of land in county.....	4,500,000
Value of improvements.....	4,000,000
	$198,500,000

In support of these conclusions, we present a detailed statement of the area and designations of parcels taken from the District surveys and records.

United States Property Lying in Washington City.

Sq.	Lot.	Sq. Feet.	
225.	1 to 8	153,240	Columbia Hospital.
141.	Of 11	1,500	Old engine house used for school.
169.	Subs 1, 6, 17, 18, 19	31,394	Winder Buildings.
221.	Of 3, 4, 6, 7 of 8	23,075	Department of Justice.
231.	13 to 25	70,920	Bureau of Engraving & Printing.
293.	Of 15	2,300	Engine House.
377.	Of 4	600	Stable, Post Office Department.
	Of 10	9,612	Medical Museum.
624.	55 to 62, part	59,015	Government Printing Office.
636.	Of 12 of 13	11,442	Architect's Office.
683.	1	14,775	Engine House.
249.	All	174,416	Franklin Square.
430.	All	64,299	U. S. General Post Office.
927.	All	156,175	U. S. Marine Barracks.
948.	All	30,711	U. S. Naval Hospital.
Res. 10.	Of 38, 39	1,019	Store House for Cong. Globe.
Sq. 82.	All	10,610	
158.	18, 19	21,828	
985.	1, 2, 18	14,010	
100.	Part	3,354	
230.		14,806	Ground south of Square 230.
259.		9,664	Ground south of Square 259.
260.		9,666	Ground south of Square 260.
Res. 2.		1,378,172	Agricultural Bld'g Hot Houses.
2.		2,553,378	Smithsonian Institute, Nat. Mus.
2.		1,454,354	Armory Building, &c.
3.		3,631,562	Washington Monument.
4.		839,074	U. S. Observatory.
5.		3,054,017	Arsenal Buildings.
6.		161,201	
8.		181,221	Patent Office Building.
9.		836,374	Judiciary Square.
13.		3,361,199	New Jail, Powder Magazine.
14.		1,871,333	Navy Yard.
15,16.		118,752	
17.		1,360,191	
		2,636,865	Capitol Grounds.
		487,417	Botanical Gardens.
		4,600,222	Intersecting street-circles, spaces, &c.
		392,040	National Library.

Sq.		Sq. Feet.	Sq.		Sq. Ft.
1140.	2, 9, 12	20,301	1161.		42,436
1140.	6 to 9	16,821	1162.		62,332
1142.	3 to 9	31,162	1163.		62,332
1150.	All	58,950	1164.		20,600
1151.	All	62,538	1165.		80,597
1152.	All	54,384	1166.		62,332
1153.	All	58,950	1167.		80,546
1154.	All	40,243	1168.		62,332
1155.		80,598	1169.		80,597
1156.		62,332	1170.		62,332
1157.		58,950	Res. 1		3,599,064
1158.		6,400			
1159.		80,700	Square feet	-	34,828,362
1160.		62,332			

To the above should be added the Maltby Building, the Butler Building, the new Post Office and all other land and improvements acquired in Washington City, since 1889, by the United States.

The 3,606 acres in the city streets and avenues are not included.

UNITED STATES SUBURBAN PROPERTY—ACRES.

55.86	Reservoir (near Georgetown).
166.25	Receiving Reservoir.
70.	Naval Observatory.
1.	Battle Cemetery.
11.	Howard University Park.
1.	Smith's Spring.
20.40	New Reservoir.
20.34	New Reservoir.
474.75	U. S. Military Asylum (Soldiers' Home).
110.42	Columbia Institution for Deaf and Dumb.
266.84	Reform School.
423.26	Government Hospital for Insane.
84.03	U. S. Navy Magazine.
1515.27	Rock Creek Park.
166.48	Zoological Park.
3383.90 Acres.	

The District of Columbia property and the churches and charitable institutions should be appraised on the same principle—the valuation of property in their vicinity. There is no official valuation of recent date, and we are obliged to form an approximate judgment from situation of land and value of improvements. The District properties, including engine houses, property yards, school houses and their sites, are worth six millions. The two hundred churches and their sites certainly average twenty thousand dollars each, equal to four millions, and the land and improvements of cemeteries and of educational, art, and charitable institutions may fairly be valued at five millions. The following estimate of exempted property is approximately fair:

United States land and improvements.....	$198,500,000
District of Columbia land and improvements,	6,000,000
Other property exempted by Statute.....	9,000,000
	$213,500,000
Deduct total assessed value (1893), of taxed property.....	191,417,804
Excess of exempted property.....	$22,082,196

The excess of property not taxed is more than twenty-two millions. No result widely differing from this can be reached by any one who will adopt the most recent valuations of private property as a rule for appraising public and other exempted property.

X. RAPIDLY DECREASING TAX-LISTS.

Within a very few years the following are among the properties transferred from the taxed to the exempted class:

The Maltby House, the Butler House, the City Post Office, the Winder Building, the Department of Justice, the New Observatory, the Zoological Park and the Rock Creek Park. Expensive buildings have been erected on the exempted property, the cost of the marble building alone at the Soldiers' Home being more than a million. The following squares have been, at different times, condemned to the uses of the United States and made non-taxable: Nos. 169, 221, 430, 505, 506, 548, 549, 687, 688, 729, 730, 731, 883, 884, and 885; and also two lots in square 636.

Under the existing law the injury to the District, caused by the removal of property from the tax-lists, is double the loss of the taxes and the loss of an equal amount appropriated. Five hundred dollars lost in taxes is a loss of one thousand to the revenues.

For example, take recent purchases and condemnations by the United States, valued as per last assessment, or at cost:

	Valuation.
The Maltby Building, cost	$130,000
The Butler Building, cost about	161,250
National Library site and buildings destroyed	556,924
Postoffice site, Pennsylvania Avenue, and buildings destroyed	583,975
Total property taken from tax lists	$1,432,149
Total of taxes lost	21,481
Total of revenues lost	42,962

As with the growth of the operations of the Government, its necessities for more land are ever increasing, it is easy to foresee the time when, if the present policy is pursued, the taxable real estate in the District will be very small in proportion to the non-taxable, and, consequently, unable to contribute more than a small part of the revenue necessary to meet the expenditures. This result is unavoidable. It cannot be prevented by raising valuations or rates. The problem now pressing for solution is how to raise from less than half the real estate in the District and from special taxes on occupations, enough revenue to meet half the expenditures of a city which, owing to its plan, is more expensive than any one of the same population in the world. It is a problem which will, in a few years, task the ingenuity of the most exacting Chinese tax-gatherer.

XI. CONSEQUENCES OF REPEAL.

The enactment of Mr. DeArmond's bill (4582) would result in an immediate winding up of District affairs. The receipts of the District of Columbia from all sources,

In '92, were	$2,826,861
And in '93	$2,946,892
They may, in 1894, possibly reach	$3,000,000

though the hard times may make them much less.

The expenditures for 1894 will not be less than for 1893, in which year they were $5,594,012

Deduct possible receipts	$3,000,000
Deficit	$2,594,012

This deficit can be greatly reduced only by closing the schools, dismissing the police, stopping street repairs and improvements or suspending payment of the interest on the funded debt

It must not be forgotten, too, that in the last twenty years the officials of the United States have incurred a large debt,

in the name of this District, and that the funded part of it amonnted on the first day of July, 1893, to...$18,575,400.00
On which the annual interest is..... 710,414.40

The only connection we, as real estate owners, have with this debt, which was contracted without our vote or consent, is that we can be forced to pay it.

We have entire confidence in the justice, wisdom and statesmanship of Congress, and most respectfully submit for its consideration, as just and equitable principles:

That the burdens of local land taxation should not be imposed upon less than half the real estate situate in the District, but upon the whole;

That if for reasons of public policy and the supposed *interest of the United States* any portion of real estate should be exempted by Congress, the just assessment against that portion should be assumed and paid by the United States;

That if Congress shall make appropriations for monuments, statues, park improvements or salaries of a national character, the taxpayers of the District shall not be required to pay, except as other citizens of the United States;

And, also, that a great national capital should be maintained and extended by the nation, and not by a few individuals who happen to live in it.

Respectfully submitted to the Special Committee.

WILLIAM BIRNEY,
Subcommittee on Memorial.

Submitted on behalf of the Special Committee.

ELLIS SPEAR,
Chairman.

Adopted, January 11, 1894, at a joint meeting of the following Executive Committees of Citizens' Associations:

East Washington.

J. W. BABSON. A. F. SPERRY. M. I. WELLER.
F. A. LEHMAN. WILLIAM BIRNEY.

Northeast Washington.

W. J. FRIZZELL.	EVAN H. TUCKER.	J. D. HINTENESCH.
A. J. DONALDSON.	N. L. KING.	A. N. F. HOLSTEN.
	WALTER A. JOHNSTON.	

Georgetown.

Dr. L. W. RITCHIE.	E. P. BERRY.	JOHN MARBURY.
JOS. H. LEE.	ARCHIBALD GREENLESS.	F. L. MOORE.
W. H. MANOGUE.	GEO. W. KING.	GEO. HILL.
H. B. LOOKER.	J. BLUNDON.	J. G. WATERS.
S. T. BROWN.	R. B. TENNEY.	G. G. BOTELER.

Mt. Pleasant.

W. L. COLE.	ELLIS SPEAR.	J. W. SOMERVILLE.
N. E. YOUNG.	S. R. RABY.	E. W. WOODRUFF.
JOHN B. SLEMAN.	L. S. EMERY.	F. L. CAMPBELL.

Takoma Park.

S. S. SHEDD.	GEO. A. WARREN.	J. A. FINCH.
	MORRIS BIEN.	

Brookland.

J. A. MASSIE.

South Washington.

J. HARRISON JOHNSON.	O. T. THOMPSON.	J. N. BIRCKHEAD.
CHARLES B. CHURCH.	W. T. WALKER.	R. A. WALKER.
ANDREW ARCHER.	HAMILTON GRAY.	

Brightwood.

A. L. KEENE.	T. W. LAY.	W. A. GATLEY.
A. G. OSBORN.	C. G. STONE.	H. DARLING.
DANIEL RAMEY.	W. H. HERON.	J. L. NORRIS.

Anacostia.

R. B. BUCKLEY.	CARROLL W. SMITH.	CHARLES KERBY.
GEO. H. ARMSTRONG.	J. W. TOLSON.	GEO. P. PYLES.
J. N. MINNIX.	GEO. O. WATSON.	Dr. A. M. GREEN.
W. MARDEN KING.	F. H. KRAMER.	GEO. H. GRAY.
	JAMES E. HALLEY.	

APPENDIX.

The following statistics taken from the World Almanac for 1894, refute the statement made in the House, that the rate of taxation in this District is lower than in any city, large or small, in the United States. They should have included another column showing the total revenues *collected* in each city. The tax-payers of this District paid into the Treasury last year $2,946,892. Is there any other population of 280,000 which has *paid in* that amount in one year?

STATISTICS OF CITIES IN THE UNITED STATES.

The statistics in the following table were furnished to the World Almanac by the mayors of the respective cities:

Cities.	Area in Sq. Miles.	Estimated Population Jan. 1, 1894.	Net Public Debt.	Assessed Valuation of all Property.	Per Ct. of Actual Value.*	Tax Rate.†
Albany, N. Y.	9	100,000	$3,202,865	$64,717,210	100	$1.80
Allegheny, Pa.	7⅛	115,000	2,186,500	72,000,000	90	1.75
Atlanta, Ga.	9⅗	100,000	2,954,000	54,526,078	50	1.50
Baltimore, Md.	31½	525,000	16,100,854	292,000,000	75	1.55
Bay City, Mich.	6	35,000	565,000	10,664,013	70	1.90
Binghamton, N. Y.	10	40,000	326,500	19,152,208	...	1.54
Birmingham, Ala.	8½	45,000	1,405,000	22,000,000	50	.50
Boston, Mass., (*d*)	37	478,000	30,539,290	893,975,704	100	1.29
Bridgeport, Ct.	14⅔	55,000	1,469,600	25,522,181	50	2.40
Brooklyn, N. Y.	26½	999,046	46,847,912	496,054,706	70	2.84
Buffalo, N. Y.	42	320,000	10,967,677	222,572,885	...	1.67
Burlington, Ia.	11	30,000	328,000	4,500,000	20	.33
Cambridge, Mass.	6¼	75,000	1,666,720	76,281,689	100	1.64
Camden, N. J.	5¼	60,000	1,269,800	32,590,988	100	1.80
Charleston, S. C.	5⅞	63,000	3,887,000	21,987,122	(*b*)50	2.00
Chattanooga, Tenn.	4⅔	50,000	935,000	16,500,000	45	1.30
Chelsea, Mass.	2¼	33,000	800,000	21,413,285	100	1.56
Chicago, Ill.	180⅛	1,500,000	18,476,450	243,732,138	...	6.00
Cincinnati, O.	24¼	340,000	26,077,490	190,000,000	58	2.70
Cleveland, O.	27¼	330,000	5,600,942	121,280,015	...	2.79
Cohoes, N. Y.	3¾	24,000	319,319	11,356,365	100	1.00
Columbus, O.	16¼	110,000	7,183,400	58,203,606	40-50	2.80
Council Bluffs, Ia. (*d*)	17½	36,000	146,000	5,700,000	(*c*)25	2.20
Covington, Ky.	2½	40,000	2,249,300	19,000,000	100	2.07
Dallas, Texas.	8¼	45,000	1,971,600	23,131,600	66⅔	1.50
Davenport, Ia.	8	35,000	275,000	9,580,555	50	1.75
Dayton, O.	10¾	76,000	1,979,275	40,500,000	50	2.52
Denver, Col.	43⅘	150,000	1,852,768	72,000,000	20	1.00
Des Moines, Ia.	54	76,000	760,220	16,246,647	25	5.40
Detroit, Mich.	29	300,000	2,163,292	199,681,210	70	1.51
Dubuque, Ia.	11	40,000	863,142	21,000,000	75	1.50
Duluth, Minn., (*d*)	44	45,000	1,466,650	34,649,792	50	2.62
Elizabeth, N. J.	9	40,000	3,591,880	15,968,868	70	2.98
Elmira, N. Y.	7 4/10	37,000	570,000	15,669,505	50	1.53
Erie, Pa.	6⅔	50,000	901,200	15,740,000	60	1.50
Fall River, Mass.	41	90,000	2,650,494	60,534,005	90	1.74
Fort Wayne, Ind.	4	40,000	688,000	20,500,000	66	1.10
Grand Rapids, Mich.	17¼	100,000	1,860,100	25,000,000	25	.....
Harrisburg, Pa.	12	45,000	1,102,600	22,500,000	100	.80
Hartford, Ct.	17	56,000	1,724,391	48,890,060	75	1.05
Haverhill, Mass.	24	31,500	356,642	20,411,395	75	1.80
Hoboken, N. J.	1½	52,000	1,094,750	22,895,195	66	2.08
Holyoke, Mass.	6	40,000	776,877	25,649,656	60	1.58
Indianapolis, Ind.	15	115,000	1,384,500	103,547,925	80	.75
Jacksonville, Fla.	8⅗	25,000	200,000	12,540,800	100	1.05
Jersey City, N. J. (*d*)	12½	.....	16,700,000	85,000,000	70	2.84
Kansas City, Mo.	13⅕	150,000	880,500	64,792,975	40	1.02
Lacrosse, Wis.	9	32,000	451,500	12,325,031	66	2.00
Lawrence, Mass.	7	50,000	1,258,571	33,007,372	80	1.68
Lincoln, Neb.	11¼	63,000	1,052,000	6,000,000	9	3.90
Little Rock, Ark.	9	40,000	238,593	11,428,503	33	2.17
LongIslandCity, N.Y	7½	41,000	2,161,000	17,000,000	40	.....
Los Angeles, Cal.	29	80,000	1,330,600	47,281,788	40	1.20
Louisville, Ky.	14	180,000	9,211,000	90,000,000	75	2.17

* This is the percentage of assessment upon actual valuation.
† Tax on each $100 of assessed valuation.
(*b*) On realty only. (*c*) Not to exceed 25 per cent. (*d*) Report of 1893.

STATISTICS OF CITIES IN THE UNITED STATES—*Continued.*

Cities.	Area in Sq. miles.	Estimated Population Jan. 1, 1894.	Net Public Debt.	Assessed Valuation of all Property.	Pr. Ct. of Actual Value.*	Tax Rate.†
Lowell, Mass.‡	13½	.....	$2,570,051	$64,088,275	...	$1.56
Lynn, Mass.	13¾	65,000	2,671,099	49,969,309	85	1.64
Manchester, N. H.	33	50,000	832,933	27,439,642	70	1.85
Memphis, Tenn.	4	75,000	3,101,400	35,645,732	60	1.75
Milwaukee, Wis.	21	265,000	5,044,000	135,884,570	65	1.52
Minneapolis, Minn.	55⅔	200,000	7,482,500	142,490,887	40	2.00
Mobile, Ala.	6½	40,000	2,269,000	13,500,000	33	.60
Nashville, Tenn.	11	90,000	3,354,000	40,600,000	55	1.50
Newark, N. J.	18	210,000	12,249,594	127,875,134	60	1.82
New Bedford, Mass.	17	55,000	1,760,000	‖44,475,095	...	1.75
New Brunswick, N.J.	5	20,000	1,237,245	10,200,600	70	2.48
New Haven, Ct.	8½	94,500	918,524	54,344,500	60	1.95
New Orleans, La.	60	255,000	15,871,047	136,977,107	100	2.00
Newport, R. I.	7 9/10	21,000	351,171	34,853,800	100	.92
Newton, Mass	16	27,000	2,252,302	41,853,800	100	1.48
New York City	41	1,914,148	98,996,392	a1,933,518,529	...	1.82
Omaha, Neb	24½	160,000	3,011,100	22,000,000	10	4.40
Peoria, Ill	5½	55,000	609,500	8,000,000	17	6.39
Petersburg, Va.	3	25,000	1,223,100	10,410,240	100	1.50
Philadelphia, Pa.	129⅓	1,170,000	22,141,063	752,763,382	75	1.85
Pittsburg, Pa.	27⅝	240,000	8,872,940	275,650,000	100	1.10
Portland, Me	12½	42,000	1,367,661	36,823,990	100	2.05
Portland, Ore. ‡	22¾	90,000	1,450,000	48,000,000	40	1.00
Poughkeepsie, N.Y.	2¾	23,000	1,771,600	12,623,135	66	2.50
Providence, R. I.	15 7/10	150,000	11,787,921	159,812,560	100	1.60
Quincy, Ill	6¼	35,000	1,580,400	5,383,112	25	6.88
Reading, Pa	7	80,000	1,111,500	41,000,000	66	1.30
Richmond, Va	5	90,000	6,525,065	59,227,318	100	1.40
Rochester, N. Y.	18⅓	160,000	6,730,000	103.891,282	100	1.59
Rockford, Ill	8¼	35,000	281,100	7,200,000	20	5.39
Sacramento, Cal	4½	30,000	800,000	15,363,175	66	2.20
Saginaw, Mich.	12⅓	58,000	1,162,500	17,447,000	60	2.70
Salem, Mass	7	32,000	‡901,475	26,901,956	...	1.73
San Diego, Cal.	14⅓	17,000	417,000	14,483,464	50	.85
San Francisco, Cal.	42⅓	350,000	‡617,914	342,643,179	60	1.61
Savannah, Ga.	6	60,000	3,525,450	32,798,396	100	1.50
Schenectady, N. Y.	5	25,000	396,000	9,300,000	50-75	1.65
Scranton, Pa.	19½	85,715	534,641	18,612,773	33	3.50
Seattle, Wash	31	60,000	3,165,000	38,239,738	60	12.60
Sioux City, Ia. ‡	42	45,000	834,000	19,000,000	33	3.00
Somerville, Mass.	4¼	50,000	1,279,500	41,773,600	100	1.55
Springfield, Ill	6	36,000	916,000	5,694,434	17	6.50
Springfield, Mass.	37	50,000	1,632,471	55,239,919	100	1.28
Springfield, O.	11	37,000	950,000	17,250,000	50	2.05
St. Joseph, Mo.	7	58,000	1,450,700	24,909,063	33	1.55
St. Louis, Mo.	61⅓	650,000	21,376,021	279,810,390	50-60	1.40
St. Paul, Minn.	55	175,000	10,614,628	125,239,589	50	2.00
Syracuse, N. Y.	15¾	110,000	3,937,500	47,780,720	100	1.72
Tacoma, Wash	30	55,000	3,083,803	41,553,440	60	1.00
Taunton, Mass	50	27,000	225,812	19,000,000	100	1.80
Toledo, O	28½	110,000	4,337,589	50,000,000	60	2.70
Topeka, Kan.	6	33,685	337,000	9,329,353	33	1.58
Troy, N. Y.	5⅜	65,000	944,899	47,082,352	100	1.32
Utica, N. Y.	6	50,000	37,500	19,116,827	60	1.68
Washington, D. C.	69¼	265,000	19,233,726	202,624,167	...	1.50
Wilkesbarre, Pa. ‡	4	40,000	250,000	5,600,000	19	4.80
Williamsport, Pa.	7	30,000	634,958	(x)8,623,613	60	1.73
Wilmington, Del.	9½	67,000	1,599,600	38,000,000	100	1.10
Worcester, Mass.	36	95,000	3,368,435	84,076,705	100	1.50
Yonkers, N. Y.	12½	35,000	2,000,000	26,000,000	95	1.56

‡ Report of 1892. ‖ Actual value. ‡ Report of 1891.
† Tax on each $100 of assessed valuation.
(a) Assessed value of real property, $1,562,582,393; assessed value of personal property, $370,936,136.
(x) Total State, county, town, city, and school taxes.